

First Extraordinary Session, 2011

HOUSE BILL NO. 12

BY REPRESENTATIVE FANNIN

CENSUS: Provides relative to provisions in Title 39 which are limited in applicability to political subdivisions or local areas meeting specified population characteristics (Item #8)

1 AN ACT

2 To amend and reenact R.S. 39:467(A)(1)(b) and 551.3(B), relative to provisions in Title 39  
3 (Public Finance) of the Louisiana Revised Statutes of 1950 which are limited in  
4 applicability to certain political subdivisions or local areas based upon population  
5 classifications; to specify applicability to one or more political subdivisions or local  
6 areas based upon population classifications; and to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 39:467(A)(1)(b) and 551.3(B) are hereby amended and reenacted to  
9 read as follows:

10 §467. Tax exemption, domed stadium facilities; baseball facilities

11 A.(1)(a)

12 \* \* \*

13 (b) Any event, activity, or enterprise, or the right of admission thereto,  
14 conducted on any property which contains a domed arena facility and adjacent and  
15 connected facilities which is under the jurisdiction of any political subdivision or any  
16 commission of such political subdivision if the domed arena facility on such property  
17 has a seating capacity of at least twelve thousand five hundred and is located within  
18 ~~a parish with a population of more than one hundred eighty-five thousand and less~~  
19 ~~than two hundred fifty thousand according to the most recent federal decennial~~

1 ~~census~~ Lafayette Parish, or any sale, service, rental, or other transaction occurring  
2 in any such facilities or on the publicly owned property on which the facilities are  
3 located, including without limitation the sale of food, drink, merchandise, services  
4 of any kind, admission tickets to events, activities, or enterprises, wherever sold;  
5 parking, including any parking on property under the jurisdiction of such  
6 commission for an event or activity; and tours of the facilities shall be exempt from  
7 all present and future taxes levied by the state of Louisiana, including but not limited  
8 to the sales, use, amusement, or any other tax.

9 \* \* \*

10 §551.3. Industrial parks; power of parish or industrial district to incur debt and issue  
11 bonds; debt limitations

12 \* \* \*

13 B. In ~~parishes having a population of more than 285,000 persons, but less~~  
14 ~~than 500,000 persons, according to the latest federal decennial census~~ East Baton  
15 Rouge Parish and Jefferson Parish, an industrial district within the meaning and  
16 authority of Subsection A of this Section shall be created by the parish governing  
17 authority when petitioned to do so by the governing authority of a municipality  
18 within such parish, where it appears in the petition that more than ninety-five percent  
19 of the assessed valuation of the taxable properties within the limits of the proposed  
20 industrial district lie within the corporate limits of the petitioning municipality. The  
21 governing authority of an industrial district created under the authority of this Part  
22 shall consist of the governing authority of the municipality, and the officers of the  
23 municipality shall be the officers of the district. A petition hereunder shall set forth  
24 the fact that the governing authority of the petitioning municipality has determined  
25 to proceed with the petition after having given notice by publication of the intention  
26 to proceed with the creation of an industrial district under the authority of this  
27 Section and a public hearing has been conducted thereon.

28 \* \* \*

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

Fannin

HB No. 12

**Abstract:** Updates applicability of provisions in Title 39 as a result of the 2010 census.

Proposed law, contained in Title 39 (Public Finance) of the Louisiana Revised Statutes of 1950, legislates with regard to classifications of parishes, municipalities, or other political subdivisions or local areas according to population by enacting local bills to limit the application of laws based upon specific classifications to one or more parishes, municipalities, or other political subdivisions or local areas, by adjusting the population ranges affected by the 2010 census, and by repealing certain provisions based upon certain population classification ranges, as follows:

CITATION/ TOPIC	EXISTING LAW	AFFECTED LOCATIONS	PROPOSED LAW
R.S. 39:467(A)(1)(b) - Exempts from all state taxes any event at certain domed stadium facilities and adjacent properties	Any property with a domed arena facility that seats 12,500+ under the jurisdiction of any political subdivision or any commission thereof and located in a parish with a population of 185,000 - 250,000	Lafayette Parish (2000 census); possibly St. Tammany Parish (2000 census)	Lafayette Parish
R.S. 39:551.3(B) - Requires certain parish governing authorities to create industrial districts in municipalities when so petitioned by the municipality	Parishes with a population of 285,000 - 500,000	East Baton Rouge and Jefferson parishes (both 1980, 1990, 2000 census) Orleans Parish (2000 census)	East Baton Rouge Parish, Jefferson Parish

(Amends R.S. 39:467(A)(1)(b) and 551.3(B))